

REMARKS/ARGUMENTS

Claim 2 is presented for consideration and examination in view of the foregoing amendments and following remarks. Claim 1 was previously cancelled without prejudice or disclaimer. Applicant did not intend to dedicate the subject matter of claim 1 to the public and Applicant reserves the right to file a continuation application based on the subject matter of cancelled claim 1.

In the outstanding Office Action, the Examiner objected to the specification for not supporting the claimed term “storyboard” and the Examiner rejected claim 2 under 35 U.S.C. §101 as being directed toward non-statutory subject matter. By this Response and Amendment, claim 2 is amended to recite, *inter alia*, “a computerized process.” Support for the amendments to claim 2 can be found in the last paragraph of the originally filed specification. Therefore, it is respectfully submitted that the above amendments do not introduce any new matter to this application within the meaning of 35 U.S.C. §132.

Objection to the Specification

By this Response and Amendment, claim 2 has been amended to recite a computer screen that is bifurcated into two halves. Support for this language can be found in the last paragraph of the originally filed specification, which discloses that “each Figure is available as a computer screen.” Further support can be found in the description of Figure 2, which discloses that “[t]he students divide the sheet into halves....” Accordingly, Applicant respectfully requests that the Examiner reconsider and withdraw the objection to the specification.

Rejection to Claim 2

The Examiner rejected claim 2 as being directed toward non-statutory subject matter. Claim 2 has been amended to recite: “[a] computerized process for teaching accounting principles, the process contained in a computer program and comprising the steps of: displaying on a computer screen a first ticket icon representing a first ticket having a first color and displaying on the computer screen a second ticket icon representing a second ticket having a second color; bifurcating the computer screen into two halves, a first half comprising the first color and a second half comprising the second color; displaying on the computer screen a first bucket icon and a second bucket icon, associating each bucket icon with either the first half or the second half of the computer screen, wherein each bucket icon has the color corresponding to the half of the screen upon which it is placed, and wherein the first and second ticket icons each has an associated respective value and the first and second bucket icons each has an associated respective value; and using the computer to determine a change in associated value of either of the two bucket icons by placing the first or the second ticket icon in one of the bucket icons wherein the change in associated value shall be an increase in the respective associated value of either of the two buckets if the bucket icon is the same color as the ticket icon that is placed therein and the change shall be a decrease in respective associated value if the bucket icon is a different color from the ticket icon that is placed therein.”

Support for the phrase of claim 2 reciting “a computerized process” can be found in the last paragraph of the originally filed specification, which discloses that “it is also possible for the system to be computerized.” Support for the step “using the computer to determine a change in associated value of either of the two bucket icons...” can be found in the last paragraph of the specification, which discloses that “the program can be programmed to enable visual images of note *of appropriate value.*”

The Examiner indicated that “[i]n order for a claimed process to be considered statutory it must be: (1) tied to a particular machine or apparatus *or* (2) transform a particular article into a different state or thing. The present claims recite a process that is contained in a computer program. As stated in section 2106.01 of the *Manual of Patent Examining Procedure (MPEP)*, a claim remains statutory subject matter irrespective of the fact that a computer program is included in the claim. This “result occurs when a computer program is used in a computerized process where the computer executes the instructions set forth in the computer program.” In the presently claimed subject matter, a computer is performing the steps recited in the claim as the recited process (as well as the process disclosed in the originally filed specification) is a “computerized process.” Accordingly, Applicant submits that claim 2 is tied to a particular machine or apparatus as required by the Examiner and is, therefore, directed toward statutory subject matter. As such, Applicant respectfully requests that the Examiner reconsider and withdraw the rejection under 35 U.S.C. §101.

Miscellaneous

Entry of this Response and Amendment is respectfully requested since it is believed to place the application in condition for allowance or in better condition for appeal and does not raise any new issues that require further consideration and/or search. Applicant notes that no substantive amendments were made to the steps recited in method claim 2. Rather, the medium on which the steps are performed was simply made clearer in claim 2. As such, Applicant requests that the Examiner enter the amendments and allow this application as soon as conveniently possible.

CONCLUSION

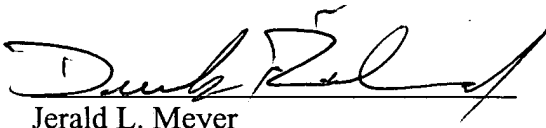
In light of the foregoing, Applicant submits that the application is now in condition for allowance. If the Examiner believes the application is not in condition for allowance, Applicant respectfully requests that the Examiner contact the undersigned attorney if it is believed that such contact will expedite the prosecution of the application.

In the event this paper is not timely filed, Applicant petitions for an appropriate extension of time. Please charge any fee deficiency or credit any overpayment to Deposit Account No. 14-0112.

Respectfully submitted,

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